

The Orissa Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 423 CUTTACK, MONDAY, MARCH 27, 2006 / CHAITRA 6, 1928

LAW DEPARTMENT

NOTIFICATION

The 22nd March 2006

No. 4179—Legis.-12/2006-L.— The following Act of Parliament which is assented by the President on the 16th January 2006 and published by the Government of India, Ministry of Law & Justice (Legislative Department) in the Gazette of India , Extraordinary, Part II, Section I, dated the 17th January 2006 is hereby republished for general information.

By order of the Governor

D. K. SAHU

Principal Secretary to Government

[Assented to on the 16th January 2006]

THE CENTRAL SALES TAX (AMENDMENT) ACT, 2005

(ACT No. 32 OF 2006)

An Act further to amend the Central Sales Tax Act, 1956.

BE it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows :—

Short title and commencement. **1. (1)** This Act may be called the Central Sales Tax (Amendment) Act, 2005.

(2) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

Amendment of Section 19. **2.** In the Central Sales Tax Act, 1956 (hereinafter referred to as the principal Act), in Section 19, after sub-section (2), the following sub-section shall be inserted, namely :—

“(2-A) Notwithstanding anything contained in sub-section (2), the Chairman or a Member holding a post as such in the Authority for Advance Rulings appointed under clause (a) or clause (c), as the

74 of 1956.

case may be, of sub-section (2) of Section 245-O of the Income-tax Act, 1961 may, in addition to his being the Chairman or a Member of that Authority, be appointed as the Chairman or a Member, as the case may be, of the Authority under this Act.” 43 of 1961.

Insertion of new Section 19-A. **3.** After Section 19 of the principal Act, the following Section shall be inserted, namely :—

Vacancies, etc. not to invalidate proceedings. **“19-A.** No proceeding before the Authority shall be questioned or shall be invalid on the ground merely of the existence of any vacancy or defect in the constitution of the Authority.”.

Substitution of new Section for Section 20. **4.** For Section 20 of the principal Act, the following Section shall be substituted, namely :—

Appeals. **“20. (1)** The provisions of this Chapter shall apply to appeals filed by any aggrieved person against any order of the highest appellate authority of a State, made under Section 6-A read with Section 9.

Explanation—For the purposes of this Section and Sections 21, 22 and 25 “highest appellate authority of a State” means any authority or tribunal or Court (except the High Court) established or constituted under the general sales tax law of a State, by whatever name called.

(2) Notwithstanding anything contained in the general sales tax law of a State, the Authority shall adjudicate an appeal filed under sub-section (1).

(3) An appeal under sub-section (1) may be filed within ninety days from the date on which the order referred to in that sub-section is served on any aggrieved person :

Provided that the Authority may entertain any appeal after the expiry of the said period of ninety days, but not later than one hundred and fifty days from the date of such service if it is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time :

Provided further that the Authority may entertain any appeal from an aggrieved person within sixty days from the commencement of the Central Sales Tax (Amendment) Act, 2005, where such aggrieved person had the right to file an appeal against the order of the highest appellate authority of the State under sub-section (1) as it stood immediately before the commencement of the said Act, but has not availed of the right to file the appeal during the period commencing on and from the 3rd day of December, 2001 and ending with the 16th day of March, 2005.

(4) The application shall be made in quadruplicate and be accompanied by a fee of five thousand rupees.’.

Amendment
of Section 21.

5. In Section 21 of the principal Act,—

(i) in sub-section (2), for the words “assessing authority”, the words “highest appellate authority” shall be substituted ;

(ii) in sub-section (5), for the words “appellant and to the assessing authority”, the words “appellant, assessing authority, respondent and highest appellate authority of the State Government concerned” shall be substituted.

Amendment
of Section 22.

6. In Section 22 of the principal Act, for sub-section (1-A), the following sub-section shall be substituted, namely :—

“(1-A) The Authority may grant stay of the operation of the order of the highest appellate authority against which the appeal is filed before it or order the pre-deposit of the tax before entertaining the appeal and while granting such stay or making such order for the pre-deposit of the tax, the Authority shall have regard, if the assessee has made pre-deposit of the tax under the general sales tax law of the State concerned, to such pre-deposit or pass such appropriate order as it may deem fit.”.

Substitution
of new Section
for Section 25.

7. For Section 25 of the principal Act, the following Section shall be substituted, namely :—

Transfer of
pending
proceedings

“25. (1) On and from the commencement of the Central Sales Tax (Amendment) Act, 2005, all appeals (except appeals against orders of the highest appellate authority of the State) pending before the Authority notified under sub-section (1) of Section 24 shall stand transferred together with the records thereof to the highest appellate authority of the concerned State.

(2) Such highest appellate authority of the State to which such appeal has been transferred under sub-section (1) on receipt of such records shall proceed to deal with such appeal so far as may be in the same manner as in the case of an appeal filed before such highest appellate authority of the State according to the general sales tax law of the appropriate State from the stage which was reached before such transfer or from any earlier stage or *de novo* as such highest appellate authority of the State may deem fit :

Provided that where the highest appellate authority finds that the appellant has not availed of the opportunity of filing first appeal before the appellate authority, such case shall be forwarded to such authority. “.

Amendment
of Section 26.

8. In Section 26 of the principal Act, the words “or Union territory” shall be omitted.

THE COMMISSIONS FOR PROTECTION OF
CHILD RIGHTS ACT, 2005
ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

Sections

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II

THE NATIONAL COMMISSION FOR PROTECTION OF CHILD RIGHTS

3. Constitution of National Commission for Protection of Child Rights.
4. Appointment of Chairperson and Members.
5. Term of office and conditions of service of Chairperson and Members.
6. Salary and allowances of Chairperson and Members.
7. Removal from office.
8. Vacation of office by Chairperson or Member.
9. Vacancies, etc. not to invalidate proceedings of Commission.
10. Procedure for transaction of business.
11. Member-Secretary, officers and other employees of Commission.
12. Salaries and allowances to be paid out of grants.

CHAPTER III

FUNCTIONS AND POWERS OF THE COMMISSION

13. Functions of Commission.
14. Powers relating to inquiries.
15. Steps after inquiry.
16. Annual and special reports of Commission.

CHAPTER IV

STATE COMMISSION FOR PROTECTION OF CHILD RIGHTS

17. Constitution of State Commission for Protection of Child Rights.
18. Appointment of Chairperson and other Members.

19. Term of office and conditions of service of Chairperson and Members.
20. Salary and allowances of Chairperson and Members.
21. Secretary, officers and other employees of the State Commission.
22. Salaries and allowances to be paid out of grants.
23. Annual and special reports of State Commission.
24. Application of certain provisions relating to National Commission for Protection of Child Rights to State Commissions.

CHAPTER V

CHILDREN'S COURTS

25. Children's Courts.
26. Special Public Prosecutor.

CHAPTER VI

FINANCE, ACCOUNTS AND AUDIT

CLAUSES

27. Grants by Central Government.
28. Grants by State Government.
29. Accounts and Audit of Commission.
30. Accounts and Audit of State Commission.

CHAPTER VII

MISCELLANEOUS

31. Protection of action taken in good faith.
32. Chairperson, Members and other officers to be public servant.
33. Directions by Central Government.
34. Returns or information.
35. Power of Central Government to make rules.
36. Power of State Government to make rules.
37. Power to remove difficulties.

THE COMMISSIONS FOR PROTECTION OF CHILD RIGHTS ACT, 2005

(AS PASSED BY THE HOUSES OF PARLIAMENT)

(ACT No. 63-F OF 2005)

An Act to provide for the constitution of a National Commission and State Commissions for Protection of Child Rights and Children's Courts for providing speedy trial of offences against children or of violation of child rights and for matters connected therewith or incidental thereto.

Whereas India participated in the United Nations (UN) General Assembly Summit in 1990, which adopted a Declaration on Survival, Protection and Development of Children ;

And whereas India has also acceded to the Convention on the Rights of the Child (CRC) on the 11th December 1992 ;

And whereas CRC is an international treaty that makes it incumbent upon the signatory States to take all necessary steps to protect children's rights enumerated in the Convention ;

And whereas in order to ensure protection of rights of children one of the recent initiatives that the Government have taken for Children is the adoption of National Charter for Children, 2003 ;

And whereas the UN General Assembly Special Session on Children held in May, 2002 adopted an Outcome Document titled "A World Fit for Children" containing the goals, objectives, strategies and activities to be undertaken by the member countries for the current decade ;

And whereas it is expedient to enact a law relating to children to give effect to the policies adopted by the Government in this regard, standards prescribed in the CRC, and all other relevant international instruments.

Be it enacted by Parliament in the Fifty-sixth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY

Short title,
extent and
commencement.

1. (1) This Act may be called the Commissions for Protection of Child Rights Act, 2005.

(2) It extends to the whole of India except the State of Jammu and Kashmir

(3) It shall come into force on such date as the Central Government may, by notification in the official Gazette, appoint.

Definitions.

2. In this Act, unless the context otherwise requires,—

(a) "Chairperson" means the Chairperson of the Commission or of the State Commission, as the case may be ;

(b) “child rights” includes the children’s rights adopted in the United Nations convention on the Rights of the Child on the 20th November 1989 and ratified by the Government of India on the 11th December 1992 ;

(c) “Commission” means the National Commission for Protection of Child Rights constituted under Section 3 ;

(d) “Member” means a Member of the Commission or of the State Commission, as the case may be, and includes the Chairperson ;

(e) “notification” means a notification published in the official Gazette ;

(f) “prescribed” means prescribed by rules made under this Act ;

(g) “State Commission” means a State Commission for Protection of Child Rights constituted under Section 17.

CHAPTER II

THE NATIONAL COMMISSION FOR PROTECTION OF CHILD RIGHTS

Constitution
of National
Commission
for Protection
of Child Rights.

3. (1) The Central Government shall, by notification, constitute a body to be known as the National Commission for Protection of Child Rights to exercise the powers conferred on, and to perform the functions assigned to it, under this Act.

(2) The Commission shall consist of the following Members, namely :—

(a) a Chairperson who is a person of eminence and has done outstanding work for promoting the welfare of children ; and

(b) six Members, out of which at least two shall be women, from the following fields, to be appointed by the Central Government from amongst persons of eminence, ability, integrity, standing and experience in,—

(i) education ;

(ii) child health, care, welfare or child development ;

(iii) juvenile justice or care of neglected or marginalized children or children with disabilities ;

(iv) elimination of child labour or children in distress ;

(v) child psychology or sociology ; and

(vi) laws relating to children.

(3) The office of the Commission shall be at Delhi.

Appointment
of Chairperson
and Members.

4. The Central Government shall, by notification, appoint the Chairperson and other Members :

Provided that the Chairperson shall be appointed on the recommendation of a three Member Selection Committee constituted by the

Central Government under the Chairmanship of the Minister in-charge of the Ministry of Human Resources Development.

Term of office and conditions of service of Chairperson and Members.

5. (1) The Chairperson and every Member shall hold office as such for a term of three years from the date on which he assumes office :

Provided that no Chairperson or a Member shall hold the office for more than two terms :

Provided further that no Chairperson or any other Member shall hold office as such after he has attained—

(a) in the case of the Chairperson, the age of sixty-five years ; and

(b) in the case of a Member, the age of sixty years.

(2) The Chairperson or a Member may, by writing under his hand addressed to the Central Government resign his office at any time.

Salary and allowances of Chairperson and Members.

6. The salary and allowances payable to, and other terms and conditions of service of, the Chairperson and Members, shall be such as may be prescribed by the Central Government :

Provided that neither the salary and allowances nor the other terms and conditions of service of the Chairperson or a Member as the case may be, shall be varied to his disadvantage after his appointment.

Removal from office.

7. (1) Subject to the provisions of sub-section (2), the Chairperson may be removed from his office by an order of the Central Government on the ground of proved misbehaviour or incapacity.

(2) Notwithstanding anything contained in sub-section (1) the Central Government may by order remove from office the Chairperson or any other Member, if the Chairperson or, as the case may be, such other Member, —

(a) is adjudged an insolvent ; or

(b) engages during his term of office in any paid employment outside the duties of his office ; or

(c) refuses to act or becomes incapable of acting ; or

(d) is of unsound mind and stands so declared by a competent Court ; or

(e) has so abused his office as to render his continuance in office detrimental to the public interest ; or

(f) is convicted and sentenced to imprisonment for an offence which in the opinion of the Central Government involves moral turpitude ; or

(g) is without obtaining leave of absence from the Commission, absent from three consecutive meetings of the Commission.

(3) No person shall be removed under this Section until that person has been given an opportunity of being heard in the matter.

Vacation of office by Chairperson or Member.

8. (1) If the Chairperson or, as the case may be, a Member,—

(a) becomes subject to any of the disqualifications mentioned in Section 7 ; or

(b) tenders his resignation under sub-section (2) of Section 5, his seat shall thereupon become vacant.

(2) If a casual vacancy occurs in the office of the Chairperson or a Member, whether by reason of his death, resignation or otherwise, such vacancy shall be filled within a period of ninety days by making afresh appointment in accordance with the provisions of Section 4 and the person so appointed shall hold office for the remainder of the term of office for which the Chairperson or a Member, as the case may be, in whose place he is so appointed would have held that office.

Vacancies, etc., not to invalidate proceedings of Commission.

9. No act or proceeding of the Commission shall be invalid merely by reason of,—

(a) any vacancy in, or any defect in the constitution of, the Commission ; or

(b) any defect in the appointment of a person as the Chairperson or a Member ; or

(c) any irregularity in the procedure of the Commission not affecting the merits of the case.

Procedure for transaction of business.

10. (1) The Commission shall meet regularly at its office as such time as the Chairperson thinks fit but three months shall not intervene between its last and the next meeting.

(2) All decisions at a meeting shall be taken by majority :

Provided that in the case of equality of votes, the Chairperson, or in his absence the person presiding, shall have and exercise a second or casting vote.

(3) If for any reason, the Chairperson is unable to attend the meeting of the Commission, any Member chosen by the Members present from amongst themselves at the meeting, shall preside.

(4) The Commission shall observe such rules of procedure in the transaction of its business at a meeting including the quorum at such meeting, as may be prescribed by the Central Government.

(5) All orders and decisions of the Commission shall be authenticated by the Member-Secretary or any other officer of the Commission duly authorised by Member-Secretary in this behalf.

Member-Secretary, officers and other employees of Commission.

11. (1) The Central Government shall, by notification, appoint an officer not below the rank of the Joint Secretary or the Additional Secretary to the Government of India as a Member-Secretary of the Commission and shall make available to the Commission such other officers and employees as may be necessary for the efficient performance of its functions.

(2) The Member-Secretary shall be responsible for the proper administration of the affairs of the Commission and its day-to-day management and shall exercise and discharge such other powers and perform such other duties as may be prescribed by the Central Government.

(3) The salary and allowances payable to and the other terms and conditions of service of the Member-Secretary, other officers and employees appointed for the purpose of the Commission shall be such as may be prescribed by the Central Government.

Salaries and allowances to be paid out of grants.

12. The salaries and allowances payable to the Chairperson and Members and the administrative expenses including salaries, allowances and pensions payable to the Member-Secretary, other officers and employees referred to in Section 11, shall be paid out of the grants referred to in sub-section (1) of Section 27.

CHAPTER III

FUNCTIONS AND POWERS OF THE COMMISSION

Functions of Commission.

13. (1) The Commission shall perform all or any of the following functions, namely :—

(a) examine and review the safeguards provided by or under any law for the time being in force for the protection of child rights and recommend measures for their effective implementation ;

(b) present to the Central Government, annually and at such other intervals, as the Commission may deem fit, reports upon the working of those safeguards ;

(c) inquire into violation of child rights and recommend initiation of proceedings in such cases ;

(d) examine all factors that inhibit the enjoyment of rights of children affected by terrorism, communal violence, riots, natural disaster, domestic violence, HIV/AIDS, trafficking, maltreatment, torture and exploitation pornography and prostitution and recommend appropriate remedial measures ;

(e) look into the matters relating to children in need of special care and protection including children in distress, marginalized and disadvantaged children, children in conflict with law, juveniles, children without family and children of prisoners and recommend appropriate remedial measures ;

(f) study treaties and other international instruments and undertake periodical review of existing policies, programmes and other activities on child rights and make recommendations for their effective implementation in the best interest of children ;

(g) undertake and promote research in the field of child rights ;

(h) spread child rights literacy among various sections of the society and promote awareness of the safeguards available for protection of these rights through publications, the media, seminars and other available means ;

(i) inspect or cause to be inspected any juvenile custodial home, or any other place of residence or institution meant for children, under the control of the Central Government or any State Government or any other authority, including any institution run by a social organisation ; where children are detained or lodged for the purpose of treatment reformation or protection and take up with these authorities for remedial action, if found necessary ;

(j) inquire into complaints and take *suo motu* notice of matters relating to,—

(i) deprivation and violation of child rights ;

(ii) non-implementation of laws providing for protection and development of children ;

(iii) non-compliance of policy decisions, guidelines or instructions aimed at mitigating hardships to and ensuring welfare of the children and to provide relief to such children,

or take up the issues arising out of such matters with appropriate authorities ; and

(k) such other functions as it may consider necessary for the promotion of child rights and any other matter incidental to the above functions.

(2) The Commission shall not inquire into any matter which is pending before a State Commission or any other Commission duly constituted under any law for the time being in force.

P o w e r s
relating to
inquiries.

14. (1) The Commission shall, while inquiring into any matter referred to in clause (j) of sub-section (1) of Section 13 have all the powers of a Civil Court trying a suit under the Code of Civil Procedure, 1908 and in particular, in respect of the following matters, namely :—

5 of 1908.

(a) summoning and enforcing the attendance of any person and examining him on oath ;

(b) discovery and production of any document ;

(c) receiving evidence on affidavits ;

(d) requisitioning any public record or copy thereof from any Court or office ; and

(e) issuing Commissions for the examination of witnesses or documents.

(2) The Commission shall have the power to forward any case to a Magistrate having jurisdiction to try the same and the Magistrate to whom any such case is forwarded shall proceed to hear the complaint against the accused as if the case has been forwarded to him under Section 346 of the Code of Criminal Procedure, 1973.

2 of 1974.

Steps after
inquiry.

15. The Commission may take any of the following steps upon the completion of an inquiry held under this Act, namely :—

(i) where the inquiry discloses, the Commission of violation of child rights of a serious nature or contravention of provisions of any law for the time being in force, it may recommend to the concerned Government or authority the initiation of proceedings for prosecution or such other action as the Commission may deem fit against the concerned person or persons ;

(ii) approach the Supreme Court or the High Court concerned for such directions, orders or writs as that Court may deem necessary ;

(iii) recommend to the concerned Government or authority for the grant of such interim relief to the victim or the members of his family as the Commission may consider necessary.

Annual and
special
reports of
Commission.

16. (1) The Commission shall submit an annual report to the Central Government and to the State Government concerned and may at any time submit special reports on any matter which, in its opinion, is of such urgency or importance that it should not be deferred till submission of the annual report.

(2) The Central Government and the State Government concerned as the case may be shall cause the annual and special reports of the Commission to be laid before each House of Parliament or the State Legislature respectively as the case may be along with a memorandum of action taken or proposed to be taken on the recommendations of the Commission and the reasons for non-acceptance of the recommendations, if any within a period of one year from the date of receipt of such report.

(3) The annual report shall be prepared in such form, manner and contain such details as may be prescribed by the Central Government.

CHAPTER IV

STATE COMMISSION FOR PROTECTION OF CHILD RIGHTS

Constitution
of State
Commission
for
Protection
of Child
Rights.

17. (1) A State Government may constitute a body to be known as the (name of the State) Commission for Protection of Child Rights to exercise the powers conferred upon, and to perform the functions assigned to, a State Commission under this Chapter.

(2) The State Commission shall consist of the following Members, namely :—

(a) a Chairperson who is a person of eminence and has done outstanding work for promoting the welfare of children ; and

(b) six Members out of which at least two shall be women, from the following fields to be appointed by the State Government from amongst

persons of eminence, ability, integrity, standing and experience in,—

- (i) education ;
- (ii) child health, care, welfare or child development ;
- (iii) juvenile justice or care of neglected or marginalized children or children with disabilities ;
- (iv) elimination of child labour or children in distress ;
- (v) child psychology or sociology ; and
- (vi) laws relating to children.

(3) The headquarter of the State Commission shall be at such place as th State Government may, by notification, specify.

Appointment
of Chairperson
and other
Members.

18. The State Government shall, by notification, appoint the Chairperson and other Members :

Provided that the Chairperson shall be appointed on the recommendation of a three Member Selection Committee constituted by the State Government under the Chairmanship of the Minister in-charge of the Department dealing with children.

Term of
office and
conditions of
service of
Chairperson
and
Members.

19. (1) The Chairperson and every Member shall hold office as such for a term of three years from the date on which he assumes office :

Provided that no Chairperson or a Member shall hold the office for more than two terms :

Provided further that no Chairperson or any other Member shall hold office as such after he has attained—

- (a) in the case of Chairperson, the age of sixty-five years ; and
- (b) in the case of Member the age of sixty years.

(2) The Chairperson or a Member may, by writing under his hand addressed to the State Government, resign his office at any time.

Salary and
allowances of
Chairperson
and Members.

20. The salaries and allowances payable to, and other terms and conditions of service of, the Chairperson and Members shall be such as may be prescribed by the State Government :

Provided that neither the salary and allowances nor the other terms and conditions of service of the Chairperson or a Member, as the case may be, shall be varied to his disadvantage after his appointment.

Secretary,
officers and
other
employees
of the State
Commission.

21. (1) The State Government shall, by notification, appoint an officer not below the rank of the Secretary to the State Government as the Secretary of the State Commission and shall make available to the State Commission such other officers and employees as may be necessary for the efficient performance of its functions.

(2) The Secretary shall be responsible for the proper administration of the affairs of the State Commission and its day-to-day management and shall exercise and discharge such other powers and perform such other duties as may be prescribed by the State Government.

(3) The salary and allowances payable to, and the other terms and conditions of service of the Secretary, other officers and employees appointed for the purpose of the State Commission shall be such as may be prescribed by the State Government.

Salaries and allowances to be paid out of grants.

22. The salaries and allowances payable to the Chairperson and Members and the administrative expenses, including salaries, allowances and pensions payable to the Secretary, other officers and employees referred to in Section 21, shall be paid out of the grants referred to in sub-section (1) of Section 28.

Annual and special reports of State Commission.

23. (1) The State Commission shall submit an annual report to the State Government and may at any time submit special reports on any matter which, in its opinion, is of such urgency or importance that it should not be deferred till submission of the annual report.

(2) The State Government shall cause all the reports referred to in sub-section (1) to be laid before each House of State Legislature where it consists of two Houses or where such Legislature consists of one House, before that House along with a memorandum explaining the action taken or proposed to be taken on the recommendations relating to the State and the reasons for the non-acceptance, if any, of any of such recommendations.

(3) The annual report shall be prepared in such form manner and contain such details as may be prescribed by the State Government.

Application of certain provisions relating to national Commission for Protection of Child Rights to State Commissions.

24. The provisions of Sections 7, 8, 9 and 10, sub-section (1) of Section 13 and Sections 14 and 15 shall apply to a State Commission and shall have effect, subject to the following modifications, namely :—

(a) references to “Commission” shall be construed as references to “State Commission” ;

(b) references to “Central Government” shall be construed as references to “State Government” ; and

(c) references to “Member-Secretary” shall be construed as references to “Secretary”.

CHAPTER V

CHILDREN’S COURTS

Children’s Courts.

25. For the purpose of providing speedy trial of offences against children or of violation of child rights, the State Government may, with the concurrence of the Chief Justice of the High Court, by notification, specify at least a Court in the State or specify, for each district, a Court of Session to be a Children’s Court to try the said offences :

Provided that nothing in this Section shall apply if—

(a) a Court of Session is already specified as a Special Court ; or

(b) a Special Court is already constituted,

for such offences under any other law for the time being in force.

Special Public
Prosecutor.

26. For every Children's Court the State Government shall, by notification, specify a Public Prosecutor or appoint an Advocate who has been in practice as an Advocate for not less than seven years, as a Special Public Prosecutor for the purpose of conducting cases in that Court.

CHAPTER VI

FINANCE, ACCOUNTS AND AUDIT

Grants by
Central
Government.

27. (1) The Central Government shall, after due appropriation made by Parliament by law in this behalf, pay to the Commission by way of grants such sums of money as the Central Government may think fit for being utilised for the purposes of this Act.

(2) The Commission may spend such sums of money as it thinks fit for performing the functions under this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (1).

Grants by
State
Government.

28. (1) The State Government shall, after due appropriation made by Legislature by law in this behalf, pay to the State Commission by way of grants such sums of money as the State Government may think fit for being utilised for the purposes of this Act.

(2) The State Commission may spend such sums of money as it thinks fit for performing the functions under Chapter III of this Act, and such sums shall be treated as expenditure payable out of the grants referred to in sub-section (1).

Accounts and
Audit of
Commission.

29. (1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall, have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

(4) The accounts of the Commission as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government by the Commission and the Central Government shall cause the audit report to be laid as soon as may be after it is received before each House of Parliament.

Accounts and
Audit of State
Commission.

30. (1) The State Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the State Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the State Commission to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the State Commission under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and in particular shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the State Commission.

(4) The accounts of the State Commission as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the State Government by the State Commission and the State Government shall cause the audit report to be laid as soon as may be after it is received before the State Legislature.

CHAPTER VII

MISCELLANEOUS

Protection of
action taken
in good faith.

31. No suit, prosecution or other legal proceeding shall lie against the Central Government, the State Government, the Commission, the State Commission, or any Member thereof or any person acting under the direction either of the Central Government, State Government, Commission or the State Commission in respect of anything which is in good faith done or intended to be done in pursuance of this Act or of any rules made thereunder or in respect of the publication by or under the authority of the Central Government, State Government, Commission, or the State Commission of any report or paper.

Chairperson,
Members and
other officers
to be public
servant.

32. Every Member of the Commission, State Commission and every officer appointed in the Commission or the State Commission to exercise functions under this Act shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code.

Directions by
C e n t r a l
Government.

33. (1) In the discharge of its functions under this Act, the Commission shall be guided by such directions on questions of policy relating to national purposes, as may be given to it by the Central Government.

(2) If any dispute arises between the Central Government and the Commission as to whether a question is or is not a question of policy relating to national purposes, the decision of the Central Government thereon shall be final.

Returns or
information.

34. The Commission shall furnish to the Central Government such returns or other information with respect to its activities as the Central Government may, from time to time, require.

Power of
C e n t r a l
Government
to make rules.

35. (1) The Central Government may, by notification, make rules to carry out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) terms and conditions of service of the Chairperson and Members of the Commission and their salaries and allowances under Section 6;

(b) the procedure to be followed by the Commission in the transaction of its business at a meeting under sub-section (4) of Section 10 ;

(c) the powers and duties which may be exercised and performed by the Member-Secretary of the Commission under sub-section (2) of Section 11 ;

(d) the salary and allowances and other terms and conditions of service of officers and other employees of the Commission under sub-section (3) of Section 11 ; and

(e) form of the statement of accounts and other records to be prepared by the Commission under sub-section (1) of Section 29.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power of
State
Government
to make
rules.

36. (1) The State Government may, by notification, make rules to carry out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) terms and conditions of service of the Chairperson and Members of the State Commission and their salaries and allowances under Section 20 ;

(b) the procedure to be followed by the State Commission in the transaction of its business at a meeting under sub-section (4) of Section 10 read with Section 24 ;

(c) the powers and duties which may be exercised and performed by the Secretary of the State Commission under sub-section (2) of Section 21 ;

(d) the salary and allowances and other terms and conditions of service of officers and other employees of the State Commission under sub-section (3) of Section 21 ; and

(e) form of the statement of accounts and other records to be prepared by the State Commission under sub-section (1) of Section 30.

(3) Every rule made by the State Government under this Section shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such State Legislature consists of one House, before that House.

Power to
remove
difficulties.

37. (1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the official Gazette, make such provisions, not inconsistent with the provisions of this Act, as may appear to be necessary for removing the difficulty :

Provided that no order shall be made under this Section after the expiry of the period of two years from the date of commencement of this Act.

(2) Every order made under this Section shall be laid, as soon as may be after it is made, before each House of Parliament.